

BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA



DATE OF MEETING: February 15, 2023
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207
TIME OF MEETING: 10:00 A.M.

* PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO lgarza@bcad.org NO LATER THAN 8:00 A.M. THE MORNING OF THE MEETING, OR IN PERSON BY REGISTERING BY NAME ON THE SIGN-IN SHEET BY THE DOOR OF THE MEETING. COMMENTS RECEIVED TIMELY BY EMAIL WILL BE READ INTO THE RECORD DURING THE PUBLIC COMMENT PORTION OF THE MEETING. THE BOARD OF DIRECTORS INVITES PUBLIC COMMENT; HOWEVER, THE PUBLIC MUST BE AWARE THAT A SUBJECT RAISED BY A MEMBER OF THE PUBLIC CANNOT BE DELIBERATED OR DISCUSSED BY THE BOARD IF IT IS NOT ON THE AGENDA FOR THE MEETING AT WHICH THE SUBJECT IS RAISED. DISCUSSIONS OF SPECIFIC PROPERTIES WILL NOT BE PERMITTED.

AGENDA

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE MEETING OF THE BOARD OF DIRECTORS

PROCEDURAL

- A. Meeting called to order by Cheri Byrom, Chair
 - Recording of present directors
- B. The board of directors will elect officers for the 2023 tax year.
- C. The board of directors may consider and appoint a budget ad-hoc committee.
- D. The board of directors may consider and appoint a hiring ad-hoc committee for the chief appraiser position.
- E. Public comments period. *(Comments received timely by email will be read into the record at this time.)*
- F. Approval of the minutes of the meeting of December 14, 2022.

REPORTS

- G. Chief Appraiser's Report
 - The board of directors will receive the following reports from the chief appraiser:
 - 1. Financial Condition

- a. Funds investment report for November, 2022
- b. Statement of revenues and expenses as of November 30, 2022
- c. Designated cash funds report as of November 30, 2022

2. Appraisal Records

- a. Presentation of appraisal roll correction report for the fourth quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Tax Code.
- b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2023 appraisal roll.

H. Additional Reports

The board of directors will receive the following reports:

1. Community Outreach
2. Taxpayer Liaison
3. Appraisal Review Board Chair

ACTION ITEMS

- I. Removal of the Estimate of Taxes from the Value Notice as Authorized by Section 25.19, Texas Tax Code

The chief appraiser will inform the board of the district's intent to remove the estimate of taxes from the notice of appraised value as authorized by Senate Bill 2 in the 2019 legislative session. The board may discuss and/or vote to authorize the change to the notice.

EXECUTIVE SESSION

- J. Adjourn to Executive Session

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Sections 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

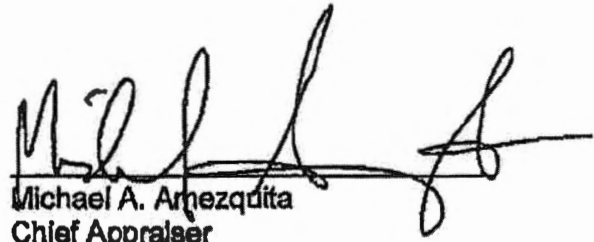
1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding Security Devices.

K. Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

L. Adjourn FILE INFORMATION

Document Number: 28910
Date/Time: 2/8/2023 10:54:16 AM
Total Pages: 3
FILED IN THE OFFICIAL PUBLIC
RECORDS OF BEXAR COUNTY
LUCY ADAME - CLARK
BEXAR COUNTY CLERK
Total Fees: \$0.00


Michael A. Arnezquita
Chief Appraiser
Bexar Appraisal District

** The Board of Directors invites comments from the public about the policies and procedures of the Bexar Appraisal District, the Appraisal Review Board or other matters within the Board's jurisdiction. If you wish to address the Board but do not speak English and cannot bring your own interpreter or have limitations due to a physical disability, please notify the Taxpayer Liaison Officer in writing at the address above at or by fax at 210-242-2451 prior to the meeting in order for arrangements to be made to accommodate your needs.*

**La junta de directores invita los comentarios del público acerca de las políticas y procedimientos del distrito de evaluación de Bexar, de la junta de revisión de evaluación o de otros asuntos de jurisdicción de la junta. Si usted desea dirigir a la junta, pero no habla inglés y no puede traer su propio intérprete o tiene limitaciones debido a una discapacidad física, por favor notificar al oficial de enlace del contribuyente por escrito a la dirección anterior o por fax al 210-242-2451 antes de la reunión para que se hagan arreglos y satisfacer sus exigencias.*

BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
FEBRUARY 15, 2023
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STAFF SUMMARY SHEET

ISSUE: Meeting called to order

Meeting called to order by Cheri Byrom, Chair, and recording of present directors.

STAFF SUMMARY SHEET

ISSUE: Election of officers

The board of directors will elect officers for the 2023 tax year.

STAFF SUMMARY SHEET

ISSUE: Budget ad-hoc committee

The board of directors may consider and appoint a budget ad-hoc committee.

STAFF SUMMARY SHEET

ISSUE: Hiring ad-hoc committee

The board of directors may consider and appoint a hiring ad-hoc committee for the chief appraiser position.

STAFF SUMMARY SHEET

ISSUE: Public comments period

The board of directors invites public comment; however, the public must be aware that a subject raised by a member of the public cannot be deliberated or discussed by the Board if it is not on the agenda for the meeting at which the subject is raised. Regarding such a subject, discussion, if any, by the Board shall be limited to a proposal to place said subject on the agenda for a subsequent meeting.

Anyone who wishes to address a particular agenda item may submit an email to jgarza@bcad.org no later than 8:00 am the morning of the meeting or may register by name on the sign-in sheet by the door to do so in person. Comments received timely by email will be read into the record during the public comment portion of the meeting. Discussion of value of specific properties will not be permitted.

STAFF SUMMARY SHEET

ISSUE: Approval of minutes

Approval of the minutes of the meeting of December 14, 2022.

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
DECEMBER 14, 2022**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on December 14, 2022 at 10:00 a.m. The items of business were acted upon as shown in the following minutes.

A. Call to Order

Chair, Ms. Cheri Byrom, called the meeting to order at 10:00 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry
Mr. Jon Fisher
Mr. Dave Gannon
Councilwoman Adriana Rocha Garcia

B. Public Comments Period

No members of the public provided comment to the board.

C. Approval of the minutes

Approval of the minutes of the meeting of October 19, 2022.

Mr. Gannon moved to approve the minutes of the meeting of October 19, 2022 as written. Ms. DeBerry seconded the motion which was unanimously approved.

D. Chief Appraiser's Reports

The board of directors will receive the following reports from the chief appraiser:

1. Financial Condition

a. Funds investment report for September & October, 2022

b. Statement of revenues and expenses as of October 31, 2022

c. Designated cash funds report as of October 31, 2022

Focusing on the month of October, Ms. Crystal Khantharoth, Finance Director, informed the board that as of October 31, total deposits equaled \$9,599,515.63 with a year-to-date interest earned of \$6,534.59, and that the district was currently over-collateralized by \$1,504,264.81. She continued that total revenues collected were \$20,290,794 with a current surplus of \$4,426,763. She also stated there were not any changes to the designated cash funds.

2. Appraisal Records

Report on the status of work regarding the 2022 appraisal roll.

Mr. Rogelio Sandoval, Assistant Chief Appraiser, informed the board that hearings had ended the previous week, and that 2023 field work had begun. He added that 6,000 residential properties, 7,000 commercial properties, and 25,000 business personal property accounts had been worked to date. Mr. Sandoval also presented the board with a map tracking appraiser activity throughout the county.

3. District Operations

a. The chief appraiser will recognize employees celebrating milestone years of service.

Ms. Laura Cantu, Human Resources Director, informed the board that ten employees had been recognized in the later part of the year for reaching milestone years of service. Keith Dailey, Ruben Martinez, and Paul Thepuatrakul were present at the meeting. Mr. Amezquita said a few words about the staff members that were present.

b. The chief appraiser will invite the board of directors to the 2023 Texas Association of Appraisal Districts conference.

Ms. Jennifer Rodriguez, Executive Assistant/Media & Outreach Coordinator, reminded the board members that a limited number of hotel rooms were available for the conference should any of them wish to attend the conference.

E. Additional Reports

The board of directors will receive the following reports:

1. Community Outreach

Ms. Rodriguez did not have a report to present for the month of December.

2. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison, informed the board that he was grateful for the opportunities he had to meet with taxpayers who were protesting for the first time. He continued that he invited the taxpayers to observe other hearings so they would know what to expect, putting them at ease during their own hearing.

3. Appraisal Review Board Chair

Mr. Ruben Zamora, ARB Vice Chair, spoke on behalf of Ms. Deanna Prado who was unable to attend the meeting. He informed the board that single member panels were used during the season more often than expected. He added that this was helpful as the ARB experienced a shortage of members for various reasons. Lastly, Mr. Zamora thanked BCAD staff for a good season, noting they had worked well together.

Ms. Byrom asked how many formal hearings had been held. Ms. Sarah Yanez, Customer Information & Assistance Director, responded 14,000 formals had been conducted to date. Mr. Amezquita added there had been 179,000 protests filed in total.

Mr. Amezquita also informed the board that he and Ms. Prado had met to discuss the budget and ARB compensation. He added that the pandemic stipend would continue indefinitely, and that they were discussing moving the current tiered compensation to one flat rate.

F. The board of directors may discuss and/or vote to authorize the chief appraiser to renew the current maintenance agreement for the district's mapping software.

Ms. Khantharoth informed the board that this item was necessary to approve the required annual maintenance of the district's mapping software.

Ms. DeBerry moved to vote to authorize the chief appraiser to renew the current maintenance agreement with ESRI for the district's mapping software. Councilwoman Rocha Garcia seconded the motion which was unanimously approved.

G. The board of directors may discuss and/or vote to approve by resolution an amendment to the 2022 operating budget.

Mr. Scott Griscom, Assistant Chief Appraiser, reminded the board they had originally been informed about the budget amendment at the October meeting, and that the district anticipated having a surplus of \$1.2 million at year's end. He stated that the district intended to encumber \$250,000 to build the retiree COLA restricted fund reserve, \$150,000 to build the litigation fund reserve, \$275,000 to fund an employee cost of living retention restricted fund, and \$50,000 to build a technology restricted fund reserve. He added that notification of the intended encumbrance had been sent to the tax units after the October 19th meeting, and the only feedback had been a positive response from Universal City.

Ms. Byrom asked for confirmation that the district intended to encumber approximately \$725,000 out of the anticipated \$1.2 million surplus. Mr. Amezquita responded in the affirmative, adding that a refund would be sent to the tax units after the district's audit.

Mr. Fisher asked if a litigation fund already existed. Mr. Griscom responded in the affirmative, and that the additional funds would bring it to approximately half a million dollars. Mr. Fisher also asked if the 4% COLA was for the current year only. Mr. Griscom responded that it was. Discussion was held regarding the calculation and distribution of the COLA.

Mr. Fisher moved to approve by resolution an amendment to the 2022 operating budget. Councilwoman Rocha Garcia seconded the motion which was unanimously approved.

H. The board of directors may discuss and/or authorize the chief appraiser to facilitate this budgeted expenditure of a 4% cost of living adjustment for eligible Bexar Appraisal District employees.

Mr. Amezquita informed the board that the district had been issuing a cost of living adjustment (COLA) for as long as he had been chief appraiser. He added the while the COLA was budgeted, it was executed at the board's discretion and that this vote was formalizing that action.

Ms. DeBerry moved to authorize the chief appraiser to facilitate the budgeted expenditure of a 4% cost of living adjustment for eligible Bexar Appraisal District employees. Mr. Gannon seconded the motion which was unanimously approved.

I. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

- 1. Section 551.071** Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the Board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the Board's legal counsel or any item listed herein.
- 2. Section 551.072** Deliberations regarding real property.
- 3. Section 551.074** Personnel matters; to deliberate the appointment, employment, evaluation, reassignment duties, discipline, or dismissal of a public officer or employee. The board of directors may discuss and/or administer the chief appraiser's annual performance evaluation.
- 4. Section 551.076** Deliberations regarding Security Devices.


The board adjourned to closed executive session at 10:25 a.m.

J. The Board may consider and act upon any item discussed in closed Executive Session.

The board reconvened in executive session at 11:05 a.m. There no was action to be taken.

K. Adjourn

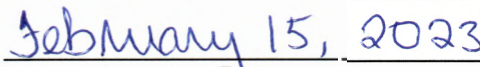
There being no further business, the December 14, 2022 board of directors meeting adjourned at 11:06 a.m.



Chair



Secretary



Date

STAFF SUMMARY SHEET

ISSUE: Chief appraiser's report

The board of directors will receive the following reports from the chief appraiser:

1. Financial Condition

- a. Funds investment report for November, 2022
- b. Statement of revenues and expenses as of November 30, 2022
- c. Designated cash funds report as of November 30, 2022

2. Appraisal Records

- a. Presentation of appraisal roll correction report for the fourth quarter of the 2022 tax year as authorized by Section 25.25(b), Texas Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

BEXAR APPRAISAL DISTRICT
Funds Investment Report
11/30/2022

Cash - Operating Account	\$	1,476,919.73	<u>% RATE</u>	0%
	\$	6,962,176.75		1.68%
Total Deposits	\$	8,439,096.48		

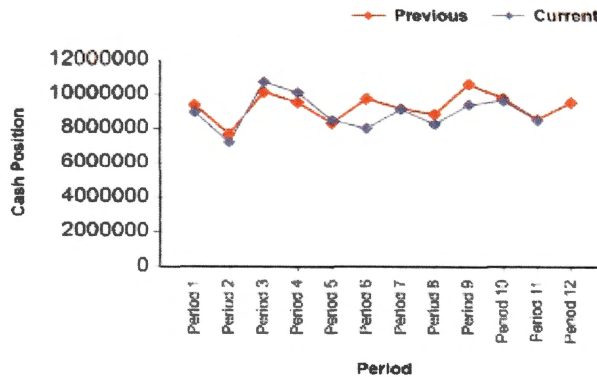
Other Rate Comparisons	
TexPool	90 day T-Bill
2.92%	3.91%

Pledged Collateral:				
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$ 16,085.40
FMV	\$	10,982,258.18		
Total Collateral	\$	11,232,258.18		
Collateral Over (Under)	\$	2,793,161.70	130% FMV Less FDIC	per investment Policy

Cash Position

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 8,439,096.00	\$ 9,599,516.00	\$ 1,160,420.00	12.09%
vs. This Period Last Year	\$ 8,439,096.00	\$ 8,506,917.00	\$ 67,821.00	0.80%

Cash Position Detail

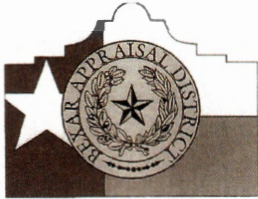


Signed by: 
 Investment Officer for Bexar Appraisal District

This report and the investments represented are in compliance with the District's Investment Policy, GAAP, and the Public Funds Investment Act, Chapter 2256, Government Code.

Most recent 10 hour training course completed:

August 2022 with TML



Bexar Appraisal District
Balance Sheet
 As of 11/30/2022

	<u>September</u>	<u>October</u>	<u>November</u>
ASSETS			
Cash and Short Term Investments	\$9,370,061.25	\$9,599,515.63	\$8,439,096.48
Accounts Receivable	2,514,447.00	789,892.00	12,096.00
Prepaid Expenses	20,876.21	20,876.21	140,669.21
Total Current Assets	11,905,384.46	10,410,283.84	8,591,861.69
General Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,149,711.79	1,149,711.79	1,149,711.79
Total Non- Current Assets	11,079,144.12	11,079,144.12	11,079,144.12
Total Assets	22,984,528.58	21,489,427.96	19,671,005.81
LIABILITIES			
Accounts Payable	184,715.82	185,422.02	189,901.45
Total Current Liabilities	184,715.82	185,422.02	189,901.45
Non-Current Sick & Vacation Accrual	1,149,711.79	1,149,711.79	1,149,711.79
Total Liabilities	1,334,427.61	1,335,133.81	1,339,613.24
Equity			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,179,893.20	4,179,893.20	4,179,893.20
General Restricted Reserve Fund	3,323,000.00	3,323,000.00	3,323,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	350,000.00	350,000.00	350,000.00
Designated - Retirement Funding	104,999.00	104,999.00	104,999.00
Designated - Technology Reserve	125,000.00	125,000.00	125,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Reserved for Building - Capital	900,000.00	900,000.00	900,000.00
Reserved for Building-Furniture	162,645.00	162,645.00	111,672.70
Reserved for Men's Restroom	250,000.00	250,000.00	176,656.30
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	5,922,570.13	4,426,763.31	2,728,177.73
Total Equity	21,636,490.46	20,140,683.64	18,317,782.06
Total Liabilities and Equity	\$22,970,918.07	\$21,475,817.45	\$19,657,395.30

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
TAXING UNITS					
Alamo Community College District	\$1,228,468	\$0	\$1,228,472	(100%)	(\$4)
City of Alamo Heights	32,741	0	32,742	(100%)	(1)
Alamo Heights ISD	389,964	0	389,965	(100%)	(1)
City of Balcones Heights	7,651	0	7,650	(100%)	1
Bexar County	2,246,847	0	2,246,853	(100%)	(6)
Bexar County Emer Serv Dist#1	5,478	0	5,478	(100%)	0
Bexar County Emer Serv Dist#2	49,986	0	49,987	(100%)	(1)
Bexar County Emer Serv Dist#3	27,962	0	27,962	(100%)	0
Bexar County Emer Serv Dist#5	8,814	0	8,815	(100%)	(1)
Bexar County Emer Serv Dist#6	5,193	0	5,194	(100%)	(1)
Bexar County Flood	195,708	0	195,707	(100%)	1
Bexar County Emer Serv Dist#7	19,207	0	19,209	(100%)	(2)
Bexar County Emer Serv Dist#8	6,301	0	6,302	(100%)	(1)
Bexar County Emer Serv Dist#4	8,958	0	8,958	(100%)	0
Bexar County Emer Serv Dist#10	7,260	0	7,260	(100%)	0
Boerne ISD	154,148	0	154,148	(100%)	0
Bexar County Emer Serv Dist#11	7,121	0	7,122	(100%)	(1)
Bexar County Emer Serv Dist#12	4,447	0	4,446	(100%)	1
City of Castle Hills	17,898	0	17,898	(100%)	0
City of China Grove	1,422	0	1,422	(100%)	0
Cibolo Canyon	27,293	0	27,294	(100%)	(1)
Comal ISD	184,666	0	184,666	(100%)	0
City of Converse	39,693	0	39,692	(100%)	1
Crosswinds at South Lake SID	1,295	0	1,296	(100%)	(1)
East Central ISD	249,513	0	249,515	(100%)	(2)
Edgewood ISD	99,701	0	99,701	(100%)	0
City of Elmendorf	3,068	0	3,068	(100%)	0
City of Fair Oaks Ranch	19,706	0	19,703	(100%)	3
Floresville ISD	119	0	119	(100%)	0
City of Grey Forest	238	0	238	(100%)	0
Harlandale ISD	136,003	0	136,003	(100%)	0
City of Helotes	19,361	0	19,362	(100%)	(1)
Hill Country Village	2,544	0	2,544	(100%)	0
Town of Hollywood Park	13,549	0	13,550	(100%)	(1)
Judson ISD	681,157	0	681,160	(100%)	(3)
City of Kirby	12,919	0	12,919	(100%)	0
City of Leon Valley	26,245	0	26,246	(100%)	(1)
City of Live Oak	28,460	0	28,460	(100%)	0
City of Lytle	26	0	26	(100%)	0
Medina Valley ISD	86,949	0	86,950	(100%)	(1)
Northeast ISD	2,519,127	0	2,519,324	(100%)	(197)
Northside ISD	3,675,972	0	3,675,984	(100%)	(12)
City of Olmos Park	13,525	0	13,524	(100%)	1
City of San Antonio	3,131,542	0	3,131,553	(100%)	(11)
San Antonio ISD	1,462,708	0	1,462,713	(100%)	(5)
San Antonio MUD #1	1,470	0	1,470	(100%)	0
San Antonio River Authority	161,984	0	161,986	(100%)	(2)

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
City of Sandy Oaks	2,281	0	2,282	(100%)	(1)
City of Schertz	11,494	0	11,494	(100%)	0
Schertz-Cibolo-Univ City ISD	60,789	0	60,790	(100%)	(1)
City of Selma	7,471	0	7,470	(100%)	1
City of Shavano Park	17,552	0	17,552	(100%)	0
City of Somerset	3,568	0	3,568	(100%)	0
Somerset ISD	39,924	0	39,924	(100%)	0
South San Antonio ISD	131,001	0	131,001	(100%)	0
Southside ISD	104,662	0	104,662	(100%)	0
Southwest ISD	272,543	0	272,543	(100%)	0
City of St. Hedwig	3,803	0	3,804	(100%)	(1)
City of Terrell Hills	26,304	0	26,304	(100%)	0
Universal City	42,523	0	42,524	(100%)	(1)
University Health System	2,421,397	0	2,421,211	(100%)	186
Westside 211 SID	3,947	0	3,948	(100%)	(1)
City of Windcrest	15,159	0	15,158	(100%)	1
Clear Water Creek SID	8	0	8	(100%)	0
Gates SID	9	0	10	(111%)	(1)
Stolte Ranch SID	190	0	190	(100%)	0
Tally Road SID	58	0	58	(100%)	0
Westpoint SID	815	0	814	(100%)	1
Redbird Ranch	363	0	296	(82%)	67
TOTAL TAX UNIT LEVY	20,190,268	0	20,190,267	100%	1
Other Revenues	20,000	0	90,453	(452%)	(70,453)
Other Revenues - Information Systems	8,000	284	3,824	(48%)	4,176
Interest Revenues	20,000	9,551	16,085	(80%)	3,915
TOTAL OTHER REVENUES	48,000	9,835	110,363	230%	(62,363)
TOTAL REVENUES COLLECTED	20,238,268	9,835	20,300,629	100%	(62,361)

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	60,000	0	44,362	74%	15,638
Auto Allowance	626,200	53,367	567,393	91%	58,807
Stipend	0	1,417	14,833	0	(14,833)
Copier Costs	39,921	2,756	34,349	86%	5,572
Copier, FAX, & Printer Supplies	51,950	0	37,495	72%	14,455
Employee Recognition/Awards	45,000	12,463	33,534	75%	11,466
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	5,562	291,824	78%	83,176
General Insurance	35,000	0	51,292	147%	(16,292)
Map Production & Supplies	4,550	0	1,990	44%	2,560
Mileage Reimbursements	4,000	10	169	4%	3,831
Office Building Expense	250,000	23,032	216,518	87%	33,482
Offsite Storage	25,000	595	15,611	62%	9,389
Office Supplies	86,465	3,388	55,575	64%	30,890
Postage	661,700	13,371	641,928	97%	19,772
Professional Dues	21,247	710	11,317	53%	9,930
Publications	178,112	7,381	125,227	70%	52,885
Security	215,000	18,219	213,118	99%	1,882
Telephone	75,800	14,512	67,639	89%	8,161
Training	217,963	9,206	93,537	43%	124,426
Utilities	125,000	10,456	102,184	82%	22,816
Worker's Compensation	50,000	(50)	38,183	76%	11,817
Contingency	210,000	0	197,888	94%	12,112
TOTAL OPERATING EXPENDITURES	3,358,958	176,394	2,855,966	85%	502,992
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	2,000	1,112	1,683	84%	317
Information Services	500	0	0	0	500
Geographic Info. Systems	500	6,890	6,890	1378%	(6,390)
Customer Info & Assist	8,000	10,812	11,412	143%	(3,412)
Residential	3,000	0	49,463	1649%	(46,463)
Commercial	3,500	11,231	11,231	321%	(7,731)
Personal Property	2,000	0	0	0	2,000
EQUIPMENT:					
Information Services	92,000	52,229	116,640	127%	(24,640)
CAMA Hardware	10,000	500	1,009	10%	8,991
TOTAL CAPITAL EXPENDITURES	121,500	82,776	198,330	163%	(76,830)

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	9,315,737	745,387	8,070,598	87%	1,245,139
Salaries, Overtime	81,000	3,369	150,305	186%	(69,305)
Retirement	1,633,556	132,166	1,452,034	89%	181,522
Payroll Taxes	27,054	40	(2,489)	(9%)	29,543
Group Medical Insurance	1,461,718	101,689	1,095,697	75%	366,021
Life Insurance	58,558	4,530	49,913	85%	8,645
Medicare Taxes	146,142	11,549	125,608	86%	20,534
TCDRS Retiree COLA	250,000	0	0	0	250,000
Sick Leave Buy Back Fund	40,000	11,594	62,705	157%	(22,705)
Departure Contingency	40,000	1,711	31,904	80%	8,096
TOTAL EMPLOYEE EXPENDITURES	13,053,765	1,012,034	11,036,275	85%	2,017,490
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	32,000	0	13,525	42%	18,475
Accounting & Auditing	50,000	838	41,935	84%	8,065
Legal Services	1,000,000	114,934	903,573	90%	96,427
Consulting Studies	25,000	5,794	57,128	229%	(32,128)
Taxpayer Liaison Officer	22,400	2,823	20,032	89%	2,368
Contract Services Contingency	41,910	2,131	11,728	28%	30,182
Temporary Services	132,200	2,923	167,618	127%	(35,418)
TOTAL CONTRACT SERV. EXP	1,341,510	129,444	1,243,940	93%	97,570
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	55,000	3,968	25,458	46%	29,542
Software Maintenance	366,300	12,051	292,559	80%	73,741
Hardware Maintenance	35,000	288	35,884	103%	(884)
IS Supplies	30,000	1,829	48,852	163%	(18,852)
IS Services	25,600	155	17,848	70%	7,752
TOTAL INFO. SYSTEMS EXP.	511,900	18,291	420,599	82%	91,301
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	218,500	307,000	128%	(67,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	165,094	3,788	159,877	97%	5,217
Server Infrastructure Upgrade	50,000	0	0	0	50,000
Technology Improvements	100,000	2,678	96,170	96%	3,830
CAMA Software	470,116	0	472,242	100%	(2,126)
CAMA Enhancements	50,000	0	0	0	50,000
TOTAL PROJECT EXPENDITURES	1,085,210	224,966	1,035,289	95%	49,921
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,421	36%	2,579
Chief Appraiser Expense	8,000	491	6,258	78%	1,742
TOTAL OTHER EXPENDITURES	12,000	491	7,679	64%	4,321

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Eleven Months Ending 11/30/2022

	<u>2022</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<u>A.R.B EXPENDITURES</u>					
Compensation	600,000	41,718	594,158	99%	5,843
Training	11,500	391	995	9%	10,505
Postage	75,425	20,917	162,639	216%	(87,214)
Legal Services	65,000	1,000	16,581	26%	48,419
Contingency	1,500	0	0	0	1,500
TOTAL A.R.B EXPENDITURES	<u>753,425</u>	<u>64,025</u>	<u>774,372</u>	<u>103%</u>	<u>(20,947)</u>
TOTAL EXPENDITURES	<u>20,238,268</u>	<u>1,708,421</u>	<u>17,572,452</u>	<u>87%</u>	<u>2,665,816</u>
REVENUES OVER EXPENDITURES	<u>0</u>	<u>1,698,586</u>	<u>(2,728,178)</u>	<u>0</u>	<u>2,728,178</u>

**BEXAR APPRAISAL DISTRICT
STATEMENT OF EXPENDITURES FOR
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
FOR THE MONTH ENDED November 30, 2022**

G-08

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 3,323,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 3,323,000.00

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 100,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 100,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 350,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 350,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 900,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 900,000.00

		DESIGNATED - BUILDING FURNITURE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	DCI Furniture		\$ (50,972.30)
30-Nov	Balance Forward		\$ 162,645.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 111,672.70

		DESIGNATED - Men's Restroom	
DATE	PAYEE	PURPOSE	AMOUNT
22-Nov	Sabinal Group		(73,343.70)
30-Nov	Balance Forward		\$ 250,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 176,656.30

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 104,999.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 104,999.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 125,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 125,000.00

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 143,630.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
13-Apr	JGA Roofing	Roof Replacment Deposit	(82,518.00)
26-May	JGA Roofing	Roof Replacement Payment	(74,041.20)
30-Nov	Balance Forward		\$ 270,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 113,440.80

		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 220,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 220,000.00

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
TAXING UNITS					
Alamo Community College District	\$1,228,468	\$1,228,472	\$1,132,582	\$0	\$0
City of Alamo Heights	32,741	32,742	28,530	0	0
Alamo Heights ISD	389,964	389,965	367,266	0	0
City of Balcones Heights	7,651	7,650	7,668	0	0
Bexar County	2,246,847	2,246,853	2,081,804	0	0
Bexar County Emer Serv Dist#1	5,478	5,478	4,882	0	0
Bexar County Emer Serv Dist#2	49,986	49,987	42,806	0	0
Bexar County Emer Serv Dist#3	27,962	27,962	25,834	0	0
Bexar County Emer Serv Dist#5	8,814	8,815	7,214	0	0
Bexar County Emer Serv Dist#6	5,193	5,194	4,564	0	0
Bexar County Flood	195,708	195,707	180,256	0	0
Bexar County Emer Serv Dist#7	19,207	19,209	16,130	0	0
Bexar County Emer Serv Dist#8	6,301	6,302	5,348	0	0
Bexar County Emer Serv Dist#4	8,958	8,958	7,560	0	0
Bexar County Emer Serv Dist#10	7,260	7,260	6,352	0	0
Boerne ISD	154,148	154,148	139,020	0	0
Bexar County Emer Serv Dist#11	7,121	7,122	6,166	0	0
Bexar County Emer Serv Dist#12	4,447	4,446	3,456	0	0
City of Castle Hills	17,898	17,898	16,682	0	0
City of China Grove	1,422	1,422	1,242	0	0
Cibolo Canyon	27,293	27,294	26,046	0	0
Comal ISD	184,666	184,666	169,474	0	0
City of Converse	39,693	39,692	36,522	0	0
Crosswinds at South Lake SID	1,295	1,296	722	0	0
East Central ISD	249,513	249,515	229,778	0	0
Edgewood ISD	99,701	99,701	94,224	0	0
City of Elmendorf	3,068	3,068	2,680	0	0
City of Fair Oaks Ranch	19,706	19,703	17,990	0	0
Floresville ISD	119	119	94	0	0
City of Grey Forest	238	238	220	0	0
Harlandale ISD	136,003	136,003	126,068	0	0
City of Helotes	19,361	19,362	17,666	0	0
Hill Country Village	2,544	2,544	2,282	0	0
Town of Hollywood Park	13,549	13,550	12,636	0	0
Judson ISD	681,157	681,160	627,450	0	0
City of Kirby	12,919	12,919	11,932	0	0
City of Leon Valley	26,245	26,246	24,414	0	0
City of Live Oak	28,460	28,460	27,368	0	0
City of Lytle	26	26	22	0	0
Medina Valley ISD	86,949	86,950	65,702	0	0
Northeast ISD	2,519,127	2,519,324	2,388,728	0	0
Northside ISD	3,675,972	3,675,984	3,447,904	0	0
City of Olmos Park	13,525	13,524	12,826	0	0
City of San Antonio	3,131,542	3,131,553	2,940,930	0	0
San Antonio ISD	1,462,708	1,462,713	1,361,156	0	0
San Antonio MUD #1	1,470	1,470	1,390	0	0

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
San Antonio River Authority	161,984	161,986	148,710	0	0
City of Sandy Oaks	2,281	2,282	2,024	0	0
City of Schertz	11,494	11,494	9,988	0	0
Schertz-Cibolo-Univ City ISD	60,789	60,790	50,990	0	0
City of Selma	7,471	7,470	7,146	0	0
City of Shavano Park	17,552	17,552	16,140	0	0
City of Somerset	3,568	3,568	3,236	0	0
Somerset ISD	39,924	39,924	35,192	0	0
South San Antonio ISD	131,001	131,001	124,016	0	0
Southside ISD	104,662	104,662	106,948	0	0
Southwest ISD	272,543	272,543	251,144	0	0
City of St. Hedwig	3,803	3,804	3,260	0	0
City of Terrell Hills	26,304	26,304	23,910	0	0
Universal City	42,523	42,524	39,242	0	0
University Health System	2,421,397	2,421,211	2,223,394	0	0
Westside 211 SID	3,947	3,948	2,552	0	0
City of Windcrest	15,159	15,158	14,240	0	0
Clear Water Creek SID	8	8	8	0	0
Gates SID	9	10	8	0	0
Stolte Ranch SID	190	190	26	0	0
Tally Road SID	58	58	8	0	0
Westpoint SID	815	814	122	0	0
Redbird Ranch	363	296	0	0	0
TOTAL TAX UNIT LEVY	20,190,268	20,190,267	18,793,890	0	0
Other Revenues	20,000	90,453	94,338	0	6,477
Other Revenues - Information Systems	8,000	3,824	2,795	284	294
Interest Revenues	20,000	16,085	3,809	9,551	364
TOTAL OTHER REVENUES	48,000	110,363	100,942	9,835	7,135
TOTAL REVENUES COLLECTED	20,238,268	20,300,629	18,894,832	9,835	7,135

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	60,000	44,362	57,445	0	132
Auto Allowance	626,200	567,393	558,890	53,367	50,817
Stipend	0	14,833	11,917	1,417	1,083
Copier Costs	39,921	34,349	32,540	2,756	2,295
Copier, FAX, & Printer Supplies	51,950	37,495	30,821	0	0
Employee Recognition/Awards	45,000	33,534	30,572	12,463	8,242
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	291,824	238,604	5,562	3,538
General Insurance	35,000	51,292	31,723	0	0
Map Production & Supplies	4,550	1,990	1,891	0	0
Mileage Reimbursements	4,000	169	191	10	0
Office Building Expense	250,000	216,518	194,398	23,032	37,131
Offsite Storage	25,000	15,611	15,670	595	1,416
Office Supplies	86,465	55,575	43,717	3,388	5,308
Postage	661,700	641,928	560,858	13,371	9,794
Professional Dues	21,247	11,317	9,604	710	835
Publications	178,112	125,227	111,820	7,381	7,812
Security	215,000	213,118	172,560	18,219	12,400
Telephone	75,800	67,639	64,548	14,512	8,700
Training	217,963	93,537	91,843	9,206	6,501
Utilities	125,000	102,184	87,180	10,456	7,275
Worker's Compensation	50,000	38,183	38,832	(50)	(50)
Contingency	210,000	197,888	209,720	0	0
TOTAL OPERATING EXPENDITURES	3,358,958	2,855,966	2,595,345	176,394	163,230
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	2,000	1,683	25,046	1,112	24,775
Information Services	500	0	0	0	0
Geographic Info. Systems	500	6,890	0	6,890	0
Customer Info & Assist	8,000	11,412	483	10,812	0
Residential	3,000	49,463	0	0	0
Commercial	3,500	11,231	0	11,231	0
Personal Property	2,000	0	0	0	0
EQUIPMENT:					
Information Services	92,000	116,640	118,279	52,229	7,536
CAMA Hardware	10,000	1,009	0	500	0
TOTAL CAPITAL EXPENDITURES	121,500	198,330	143,808	82,776	32,311

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	9,315,737	8,070,598	7,523,784	745,387	691,217
Salaries, Overtime	81,000	150,305	72,350	3,369	967
Retirement	1,633,556	1,452,034	1,283,678	132,166	118,349
Payroll Taxes	27,054	(2,489)	91,056	40	174
Group Medical Insurance	1,461,718	1,095,697	974,183	101,689	86,553
Life Insurance	58,558	49,913	48,782	4,530	4,439
Medicare Taxes	146,142	125,608	116,609	11,549	10,797
TCDRS Retiree COLA	250,000	0	0	0	0
Sick Leave Buy Back Fund	40,000	62,705	68,129	11,594	3,817
Departure Contingency	40,000	31,904	54,761	1,711	16,625
TOTAL EMPLOYEE EXPENDITURES	13,053,765	11,036,275	10,233,331	1,012,034	932,938
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	28,400	18,400	0	0
Valuation Telecommunications Accounts	32,000	13,525	31,550	0	0
Accounting & Auditing	50,000	41,935	46,208	838	779
Legal Services	1,000,000	903,573	813,395	114,934	59,125
Consulting Studies	25,000	57,128	44,435	5,794	26,794
Taxpayer Liasion Officer	22,400	20,032	23,067	2,823	702
Contract Services Contingency	41,910	11,728	39,816	2,131	3,028
Temporary Services	132,200	167,618	108,659	2,923	1,457
TOTAL CONTRACT SERV. EXP	1,341,510	1,243,940	1,125,531	129,444	91,885
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	55,000	25,458	24,106	3,968	1,050
Software Maintenance	366,300	292,559	164,506	12,051	8,111
Hardware Maintenance	35,000	35,884	19,564	288	0
IS Supplies	30,000	48,852	32,275	1,829	362
IS Services	25,600	17,848	9,740	155	148
TOTAL INFO. SYSTEMS EXP.	511,900	420,599	250,191	18,291	9,670
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	307,000	0	218,500	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	165,094	159,877	155,243	3,788	1,519
Server Infrastructure Upgrade	50,000	0	0	0	0
Technology Improvements	100,000	96,170	12,382	2,678	0
CAMA Software	470,116	472,242	461,472	0	0
CAMA Enhancements	50,000	0	49,529	0	0
TOTAL PROJECT EXPENDITURES	1,085,210	1,035,289	678,626	224,966	1,519
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,421	0	0	0
Chief Appraiser Expense	8,000	6,258	6,525	491	899
TOTAL OTHER EXPENDITURES	12,000	7,679	6,525	491	899

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Eleven Months Ending 11/30/2022

	2022 BUDGET	CURRENT YTD	2021 YTD	CURR MONTH	2021 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	600,000	594,158	482,283	41,718	2,883
Training	11,500	995	2,750	391	0
Postage	75,425	162,639	75,985	20,917	206
Legal Services	65,000	16,581	10,465	1,000	0
Contingency	1,500	0	0	0	0
TOTAL A.R.B EXPENDITURES	753,425	774,372	571,482	64,025	3,089
TOTAL EXPENDITURES	20,238,268	17,572,452	15,604,839	1,708,421	1,235,541
REVENUES OVER EXPENDITURES	0	(2,728,178)	(3,289,993)	1,698,586	1,228,406

**Bexar Appraisal District
25.25B Report**

Prop ID	Geo ID	Legal Description	Owner Name	Year	Sup Num	Sup Date	Code	Supp Action	Supp Description	Beginning Market	Beginning Appraised	Beginning Assessed	Corrected Market	Corrected Appraised	Corrected Assessed	Delete Date
601867	15986-013-0570	NCB 15986 BLK 13 LOT 57	HALLADA LIVING TRUST	2022	242	10/27/2022	2525B	Account Modified		\$154,180	\$154,180	\$154,180	\$145,000	\$145,000	\$145,000	

STAFF SUMMARY SHEET

ISSUE: Additional reports

The board of directors will receive the following reports:

1. Community Outreach
2. Taxpayer Liaison
3. Appraisal Review Board

2023 Community Outreach Report – January 1 through February 28

Date: February 15, 2023
To: Board of Directors
 Michael Amezquita, Chief Appraiser
From: Jennifer Rodriguez, Executive Assistant

Date	Program	Presenter	Topic
01/11/2023	Habitat for Humanity of San Antonio – Via Zoom	Veronica Camacho and Virginia DeLaO	Taxpayer Rights, Remedies and Responsibilities: Exemptions (English & Spanish)
02/11/2023	2023 Historic Homeowner Fair	Omar Ayala, Marquesa Esparza, Maria Garza, Katherine Gonzales, Andrea Green & Terry Santini	General appraisal, exemption and protest information
02/13/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session	Veronica Camacho & Andrea Green	General appraisal, exemption and protest information
02/20/2023	2023 Texas Association of Appraisal Districts Conference	Michael Amezquita	General Session Chief Appraiser Panel – The Ups and Downs of CAD Cybersecurity
02/21/2023	2023 Texas Association of Appraisal Districts Conference	Rogelio Sandoval	Concurrent Session Panel – Creative Solutions to High Levels of Protests
02/21/2023	2023 Texas Association of Appraisal Districts Conference	Scott Griscom	General Session Panel – Your CAD’s Office Culture: The Real World

02/27/2023	City of San Antonio Neighborhood & Housing Services Department – Property Tax Help Session	Monica Charo & Max Nombrano	General appraisal, exemption and protest information
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STAFF SUMMARY SHEET

ISSUE: Removal of the Estimate of Taxes from the Value Notice Removal of the Estimate of Taxes from the Value Notice as Authorized by Section 25.19, Texas Tax Code

The chief appraiser will inform the board of the district's intent to remove the estimate of taxes from the notice of appraised value as authorized by Senate Bill 2 in the 2019 legislative session. The board of directors may discuss and/or vote to authorize the change to the notice.

Removing the Tax Estimate from the Notice of Appraised Value Salient Points:

Tax estimate was only as good as of the date of printing and does not always match the tax bill.

- Our website and the TNT website are updated daily as values change (protest resolutions, exemptions added, etc.)
- *Our websites can be used on mobile devices (mobile phones) and computers. **Home internet is not essential to view the site.***
- Notice of Appraised Value includes language directing the public to the TNT website. We send postcards annually to notify property owners of the existence of the site and what information that it contains.

Example of how incorrect the tax estimate on the notice was on a specific property:

Property ID	660104			
Year	Market Value	Appraised Value	Calculated Total Tax Amount	Actual Tax Difference from 2021 to 2022
2021	\$300,000	\$300,000	\$7,321.53	
2022	\$378,020	\$330,000	\$7,235.02	-\$86.51
Displayed on 2022 Notice of Appraised Value	\$378,020	\$330,000	\$8,087.96	
Difference Notice vs Actual	\$0	\$0	\$852.94	

- Many tax bills for homesteads actually decreased from 2021 to 2022 despite the significant increase in market values but the notice indicated that taxes would increase significantly. Bexar County – 69% of HS props decreased City of SA - 78% decreased

The tax estimate puts our staff in the position of discussing issues with tax rates over which they have no power to affect.

- The appraisal district only statutory authority to value property and administer exemptions.
- We do not have a role in adopting tax rates nor assessing / collecting taxes.
- Confusion by public – they are protesting taxes rather than value.
- TNT Website shows rate adoption hearing dates, locations and allows them to send feedback to the entities.
- Removing the tax estimate focuses the discussion on issues that we can affect – the property value and exemptions.

We took extra time and effort to notify property owners that this change was coming.

- Our TNT website was in place in 2020 according to the requirements of law.
- We had the ability to remove the estimate as early as 2021 but chose to leave it so that the taxing units could get used to entering the data.
- By 2022, all of the appraisal districts in the state except Bexar and Nueces Counties removed the estimate from appraisal notices. (Reports are that Nueces is removing it for 2023).
- Other counties with similar demographics to ours have reported no issues that the estimate was removed.
- 2022, we included an insert in both English and Spanish that notified property owners of the change and sent a notice to ALL property owners regardless of whether they would qualify for one or not. (insert is attached)
- We included information about the change in our social media posts.
- Jaie Avila on WOAI recently did a story on the TNT website, what it does, and how owners can use it.

Given that the legislature has authorized the removal of the estimate from the notice, is requiring more information available to the public concerning rate adoption, and giving owners a mechanism to provide feedback, we believe that it is time to remove the estimate from the appraisal notice.

The Notice of Appraised Value is Changing Next Year

For the majority of the past 40 years, the Notice of Appraised Value sent to property owners has included not only the value estimate established by the appraisal district and exemptions listed on an account, but it has also included an estimate of taxes that might be levied on a property if tax rates stay the same as last year. The Bexar Appraisal District has no statutory role with regard to the adoption of tax rates, assessment nor collection of taxes, and the presence of the tax estimate on the value notice has caused substantial confusion over the years. The Texas Legislature enacted Senate Bill 2 in the 2019 legislative session that changes the way that owners are advised of potential tax liabilities and was designed to foster greater transparency in the tax rate adoption process.

Beginning in tax year 2020, the legislature required that a website be developed that will notify property owners of the tax rates that taxing units are considering, when and where rate adoption hearings will be conducted, and a mechanism by which owners may submit feedback about the rates to the taxing entities. The website address is <https://www.bexar-taxes.org> and information is updated by the taxing units after August 1 of each year. In 2021, the state of Texas added a directory on its website of all of the truth-in-taxation websites by county to allow for a quick, one-stop location where property owners may find property tax rate related information. The property tax directory may be found at <https://www.texas.gov/propertytaxes>. **The final portion of these legislative changes is the removal of last year's tax rates and the tax estimate from the Notice of Appraised Value.**

What will the changes look like? Previously, the tax estimate appeared in the middle of the page with the proposed value information as in the example below:

2022 Exemption Amount	2022 Taxable Value	Taxing Unit	2023 Proposed Appraised Value	2023 Exemption Amount	2023 Taxable Value	Tax Rate	2023 Estimated Taxes	Freeze Year and Tax Ceiling
3,000	292,000	BEXAR CO RD & FLOOD	300,000	3,000	297,000	0.023668	70.29	
5,000	290,000	SA RIVER AUTH	300,000	5,000	295,000	0.018580	54.81	
0	295,000	ALAMO COM COLLEGE	300,000	0	300,000	0.149150	447.45	
0	295,000	UNIV HEALTH SYSTEM	300,000	0	300,000	0.276235	828.71	
0	295,000	BEXAR COUNTY	300,000	0	300,000	0.276331	828.99	
5,000	290,000	CITY OF SAN ANTONIO	300,000	5,000	295,000	0.558270	1,646.90	
25,000	270,000	NORTHEAST ISD	300,000	25,000	275,000	1.252500	3,444.38	

DO NOT PAY FROM THIS NOTICE Total Estimated Tax: \$7,321.53

The new notice will not include the previous year's tax rate and tax estimate information:

2022 Exemption Amount	2022 Taxable Value	Taxing Unit	2023 Proposed Appraised Value	2023 Exemption Amount	2023 Taxable Value
3,000	292,000	BEXAR CO RD & FLOOD	300,000	3,000	297,000
5,000	290,000	SA RIVER AUTH	300,000	5,000	295,000
0	295,000	ALAMO COM COLLEGE	300,000	0	300,000
0	295,000	UNIV HEALTH SYSTEM	300,000	0	300,000
0	295,000	BEXAR COUNTY	300,000	0	300,000
5,000	290,000	CITY OF SAN ANTONIO	300,000	5,000	295,000
25,000	270,000	NORTHEAST ISD	300,000	25,000	275,000

Still want to see the tax estimate for your property? No problem! It is available on the BCAD website for each property and is listed under the **Taxing Jurisdiction** tab for a property. **You may access the BCAD website from multiple platforms including a computer, smartphone, or tablet!** Visit <http://www.bcad.org> for more information.

This change DOES NOT affect your ability to protest! If you feel as though the value of your property is incorrect, you may protest annually whether or not you receive a notice. The protest deadline is May 15 or 30 days after a notice is mailed, whichever is later.

If you have questions, we are here to help! Contact our customer service staff at (210) 224-2432, send an email to cs@bcad.org, or visit our website at <http://www.bcad.org> to learn more.

El aviso de valor de tasación cambiará el próximo año

El Aviso de valor de tasación que se envía cada año incluye no solo la estimación del valor establecida por el distrito de tasación y las exenciones enumeradas en una cuenta, sino que también incluye una estimación de los impuestos que podrían aplicarse a una propiedad si las tarifas de impuestos se mantienen iguales. El Distrito de Tasación de Bexar no tiene ninguna función legal con respecto a la adopción de tarifas de impuestos, evaluación o recaudación de impuestos. La estimación de impuestos en el aviso de valor ha causado una confusión sustancial a lo largo de los años.

A partir del año fiscal 2020, la legislatura requirió que las unidades de impuestos locales publiquen información en un sitio web que notificará a los propietarios sobre las tarifas de impuestos que las unidades están considerando, cuándo y dónde se llevarán a cabo las audiencias de adopción de tarifas y una forma en que los propietarios pueden presentar retroalimentación sobre las tarifas de las entidades de impuestos. La dirección del sitio web del condado de Bexar es <https://www.bexar-taxes.org> y las unidades de impuestos actualizan la información después del 1 de Agosto de cada año. El estado de Texas agregó un directorio en su pagina web que incluye todas las estimaciones de impuestos de cada condado para permitir una sola ubicación donde los propietarios pueden encontrar información relacionada con las tarifas de impuestos a la propiedad. El directorio de impuestos sobre la propiedad se puede encontrar en <https://www.texas.gov/propertytaxes>. **La parte final de estos cambios legislativos es la eliminación de las tarifas de impuestos del año pasado y la estimación de impuestos del Aviso de valor.**

¿Cómo serán los cambios? Anteriormente, la estimación de impuestos se mostraba aquí:

2022 Exemption Amount	2022 Taxable Value	Taxing Unit	2023 Proposed Appraised Value	2023 Exemption Amount	2023 Taxable Value	Tax Rate	2023 Estimated Taxes	Freeze Year and Tax Ceiling
3,000	292,000	BEXAR CO RD & FLOOD	300,000	3,000	297,000	0.023668	70.29	
5,000	290,000	SA RIVER AUTH	300,000	5,000	295,000	0.018580	54.81	
0	295,000	ALAMO COM COLLEGE	300,000	0	300,000	0.149150	447.45	
0	295,000	UNIV HEALTH SYSTEM	300,000	0	300,000	0.276235	828.71	
0	295,000	BEXAR COUNTY	300,000	0	300,000	0.276331	828.99	
5,000	290,000	CITY OF SAN ANTONIO	300,000	5,000	295,000	0.558270	1,646.90	
25,000	270,000	NORTHEAST ISD	300,000	25,000	275,000	1.252500	3,444.38	

DO NOT PAY FROM THIS NOTICE Total Estimated Tax: \$7,321.53

El nuevo aviso no incluirá las tarifas de impuestos del año anterior ni la información de estimación de impuestos:

2022 Exemption Amount	2022 Taxable Value	Taxing Unit	2023 Proposed Appraised Value	2023 Exemption Amount	2023 Taxable Value
3,000	292,000	BEXAR CO RD & FLOOD	300,000	3,000	297,000
5,000	290,000	SA RIVER AUTH	300,000	5,000	295,000
0	295,000	ALAMO COM COLLEGE	300,000	0	300,000
0	295,000	UNIV HEALTH SYSTEM	300,000	0	300,000
0	295,000	BEXAR COUNTY	300,000	0	300,000
5,000	290,000	CITY OF SAN ANTONIO	300,000	5,000	295,000
25,000	270,000	NORTHEAST ISD	300,000	25,000	275,000

¿Aún quiere ver la estimación de impuestos de su propiedad? ¡No hay problema! Está disponible en el la pagina web de BCAD para cada propiedad y aparece en la pestaña Jurisdicción fiscal de una propiedad. **¡Puede acceder la pagina web de BCAD desde múltiples plataformas, incluida una computadora, un teléfono inteligente o una tableta!** Visite <http://www.bcad.org> para obtener más información.

¡Este cambio NO afecta su capacidad de protestar! Si cree que el valor de su propiedad es incorrecto, puede protestar anualmente ya sea que reciba o no un aviso. La fecha límite de protesta es el 15 de mayo o 30 días después de que se envíe un aviso por correo, lo que ocurra más tarde.

Si tiene preguntas, ¡estamos aquí para ayudarle! Comuníquese con nuestro personal de servicio al cliente al (210) 224-2432, envíe un correo electrónico a cs@bcad.org o visite nuestra pagina web en <http://www.bcad.org> para obtener más información.

Total Homestead Tax Bill Comparison

Total Tax Bill for Homesteads by County Precinct Comparing 2022 to 2021

	Precinct 1		Precinct 2		Precinct 3		Precinct 4		Not Identified by Map		Bexar County	
Total HS Props	88,690	% of Total	78,456	% of Total	120,087	% of Total	84,712	% of Total	1,178	% of Total	373,123	% of Total
Total Taxes Decreased	67,870	76.52%	62,624	79.82%	65,794	54.79%	60,230	71.10%	953	80.90%	257,471	69.00%
Total Taxes Stayed the same	5,033	5.67%	2,859	3.64%	5,060	4.21%	5,134	6.06%	19	1.61%	18,105	4.85%
Total Taxes Increased \$100 or less	9,945	11.21%	9,479	12.08%	31,023	25.83%	13,367	15.78%	109	9.25%	63,923	17.13%
Total Taxes Increased More than \$100	5,842	6.59%	3,494	4.45%	18,210	15.16%	5,981	7.06%	63	5.35%	33,590	9.00%

These statistics are only inclusive of properties that exist in both 2021 and 2022 for comparison purposes with homestead exemptions in 2022. These are calculated from appraisal roll data but the Bexar County Tax Assessor Collector is charged with the official assessment and collection of taxes and their totals may differ. As of Supp 239, there are a total of 374,182 Homesteads in Bexar County for 2022. Total tax bill includes city, county, special districts, and schools.

Total Tax Bill for Homesteads by City of San Antonio Council District Comparing 2022 to 2021

	Council District 1		Council District 2		Council District 3		Council District 4		Council District 5		Council District 6	
Total HS Props	19,468	% of Total	20,869	% of Total	23,548	% of Total	22,259	% of Total	18,161	% of Total	25,251	% of Total
Total Taxes Decreased	15,539	79.82%	17,707	84.85%	19,822	84.18%	19,579	87.96%	17,143	94.39%	20,813	82.42%
Total Taxes Stayed the same	341	1.75%	964	4.62%	641	2.72%	948	4.26%	288	1.59%	1,244	4.93%
Total Taxes Increased \$100 or less	2,479	12.73%	1,286	6.16%	2,171	9.22%	1,123	5.05%	356	1.96%	2,580	10.22%
Total Taxes Increased More than \$100	1,109	5.70%	912	4.37%	914	3.88%	609	2.74%	374	2.06%	614	2.43%

	Council District 7		Council District 8		Council District 9		Council District 10		Not Identified by Map		COSA Overall	
Total HS Props	25,343	% of Total	24,593	% of Total	32,555	% of Total	31,323	% of Total	952	% of Total	244,322	% of Total
Total Taxes Decreased	19,885	78.46%	16,755	68.13%	20,608	63.30%	22,708	72.50%	847	88.97%	191,406	78.34%
Total Taxes Stayed the same	874	3.45%	805	3.27%	1,319	4.05%	1,192	3.81%	14	1.47%	8,630	3.53%
Total Taxes Increased \$100 or less	3,941	15.55%	5,628	22.88%	8,787	26.99%	5,957	19.02%	45	4.73%	34,353	14.06%
Total Taxes Increased More than \$100	643	2.54%	1,405	5.71%	1,841	5.66%	1,466	4.68%	45	4.73%	9,932	4.07%

These statistics are only inclusive of properties that exist in both 2021 and 2022 for comparison purposes with homestead exemptions in 2022. These are calculated from appraisal roll data but the Bexar County Tax Assessor Collector is charged with the official assessment and collection of taxes and their totals may differ. As of Supp 239, there are a total of 244,714 Homesteads in the City of San Antonio for 2022. Total tax bill includes city, county, special districts, and schools.

2023 Notice Of Appraised Value

Bexar Appraisal District
 411 N. Frio, P.O. Box 830248
 Antonio, Tx 78283-0248

Property ID:
 Ownership %: 100.00
 Geo ID:
 DBA:
 Legal:

Phone: (210) 224-2432 Fax: (210) 242-2453
 DATE OF NOTICE: April 3, 2023

Legal Acres: 5.088
 Situs:

Appraiser:
 Owner ID:

Property ID:

*** THIS IS NOT A BILL ***

Dear Property Owner,
 We have appraised the property listed above for the tax year 2023. As of January 1, our appraisal is outlined below:

Appraisal Information			Last Year - 2022	Proposed - 2023	
Structure / Improvement Market Value			58,250	61,820	
Market Value of Non Ag/Timber Land			102,030	123,910	
Market Value of Ag/Timber Land			0	0	
Market Value of Personal Property/Minerals			0	0	
Total Market Value			160,280	185,730	
Productivity Value of Ag/Timber Land			0	0	
Appraised Value			125,488	138,037	
Homestead Cap Value excluding Non-Homesite Value (i.e. Ag, Commercial)			125,488	138,037	
Exemptions			HS	HS	
2022 Exemption Amount	2022 Taxable Value	Taxing Unit	2023 Proposed Appraised Value	2023 Exemption Amount	2023 Taxable Value
0	125,488	BEXAR APPRAISAL DISTRICT	138,037	0	138,037
35,056	90,432	BEXAR CO RD & FLOOD	138,037	40,146	97,891
6,411	119,077	SA RIVER AUTH	138,037	7,429	130,608
0	125,488	ALAMO COM COLLEGE	138,037	0	138,037
0	125,488	UNIV HEALTH SYSTEM	138,037	0	138,037
32,056	93,432	BEXAR COUNTY	138,037	37,146	100,891
0	125,488	CITY OF ELMENDORF	138,037	0	138,037
40,000	85,488	FLORESVILLE ISD	138,037	40,000	98,037
0	125,488	BEXAR CO EMERG DIST #10	138,037	0	138,037

The difference between the 2018 appraised value and the 2023 appraised value is 61.05%.

An (*) indicates a tax ceiling exists for the taxing unit.

The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.

If you qualified your home for an age 65 or older or disabled person homestead exemption for school taxes, the school taxes on that property cannot increase as long as you own and live in that home. The tax ceiling is the amount you pay in that year that you qualified for the age 65 or older or disabled person exemption. The school taxes on your home may not go above the amount of the ceiling, unless you improve the home (other than normal repairs or maintenance).

Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

The governing body of each taxing unit decides whether taxes on the property will increase and the appraisal district only determines the property's value.

To file a protest, complete the notice of protest form following the instructions included in the form and no later than the deadline below, mail or deliver the form to the appraisal review board at the following address: 411 N FRIIO ST

Deadline for filing a protest: May 15, 2023
 Location of hearings: 411 N FRIIO ST
 ARB will begin hearings: June 5, 2023

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Property Taxpayer Remedies; and (2) notice of protest.

Property owners who file a notice of protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve a dispute prior to a formal ARB hearing. In counties with populations of 1 million or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district for further information.

Sincerely,

Michael A. Amezcua
 Appraiser

2022 Notice Of Appraised Value

Do Not Pay From
This Notice

Bexar Appraisal District
411 N. Frio, P.O. Box 830248
San Antonio, Tx 78283-0248
Website: www.bcad.org
Phone: (210) 224-2432 Fax: (210) 242-2453
DATE OF NOTICE: April 1, 2022

Property ID:
Ownership %: 100.00
Geo ID:
DBA:
Legal:

Legal Acres: 5.088
Situs:

Appraiser:
Owner ID:

Property ID:

*** THIS IS NOT A BILL ***

Dear Property Owner,

We have appraised the property listed above for the tax year 2022. As of January 1, our appraisal is outlined below:

Appraisal Information				Last Year - 2021		Proposed - 2022		
Structure / Improvement Market Value				42,290		58,250		
Market Value of Non Ag/Timber Land				80,970		102,030		
Market Value of Ag/Timber Land				0		0		
Market Value of Personal Property/Minerals				0		0		
Total Market Value				123,260		160,280		
Productivity Value of Ag/Timber Land				0		0		
Appraised Value				114,080		125,488		
Homestead Cap Value excluding Non-Homesite Value (i.e. Ag, Commercial)				114,080		125,488		
Exemptions				HS		HS		
2021 Exemption Amount	2021 Taxable Value	Taxing Unit	2022 Proposed Appraised Value	2022 Exemption Amount	2022 Taxable Value	Tax Rate	2022 Estimated Taxes	2022 Freeze Year and Tax Ceiling*
3,000	111,080	BEXAR CO RD & F	125,488	3,000	122,488	0.023668	28.99	
5,000	109,080	SA RIVER AUTH	125,488	5,000	120,488	0.018580	22.39	
0	114,080	ALAMO COM COLL	125,488	0	125,488	0.149150	187.17	
0	114,080	UNIV HEALTH SYS	125,488	0	125,488	0.276235	346.64	
0	114,080	BEXAR COUNTY	125,488	0	125,488	0.276331	346.77	
0	114,080	CITY OF ELMENDO	125,488	0	125,488	0.461033	578.54	
25,000	89,080	FLORESVILLE ISD	125,488	25,000	100,488	1.134400	1,139.94	
0	114,080	BEXAR CO EMERG	125,488	0	125,488	0.100000	125.49	

Do NOT Pay From This Notice

Total Estimated Tax: **\$2,775.93**

The difference between the 2017 appraised value and the 2022 appraised value is 45.68%. This percentage information is required by Tax Code section 25.19(b-1).

The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.

If you qualified your home for an age 65 or older or disabled person homestead exemption for school taxes, the school taxes on that property cannot increase as long as you own and live in that home. The tax ceiling is the amount you pay in that year that you qualified for the age 65 or older or disabled person exemption. The school taxes on your home may not go above the amount of the ceiling, unless you improve the home (other than normal repairs or maintenance).

Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

The governing body of each taxing unit decides whether taxes on the property will increase and the appraisal district only determines the property's value.

To file a protest, complete the notice of protest form following the instructions included in the form and no later than the deadline below, mail or deliver the form to the appraisal review board at the following address: 411 N FRIO ST

Deadline for filing a protest: May 16, 2022
Location of hearings: 411 N FRIO ST
ARB will begin hearings: June 6, 2022

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Property Tax Remedies; and (2) Notice of Protest, and (3) Exemption Description List.

If you have any questions or need more information, please contact the appraisal district office at (210) 224-2432 or at the address shown above.

Sincerely,

Michael A. Amezcua
Chief Appraiser

STAFF SUMMARY SHEET**ISSUE:** Adjourn to Executive Session

At any time during the meeting of the board of directors, the board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:

1. Section 551.071 Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the board. As authorized by the section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the Board's legal counsel on any item listed herein.
2. Section 551.072 Deliberations regarding real property.
3. Section 551.074 Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
4. Section 551.076 Deliberations regarding security devices.

STAFF SUMMARY SHEET

ISSUE: Executive Session

The board of directors may consider and act upon any item discussed in closed Executive Session.

STAFF SUMMARY SHEET

ISSUE: Adjourn

The board of directors may adjourn the meeting.